



Trustees' Financial Summary

FY2015-16

Submit ID: 0970-78307576

56 Yellowstone County

0970 Laurel Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Donnie McVee **Phone #:** (406) 628-8623

(Signature)

(Date)

Chair, Board of Trustees: Doug LeBrun

(Signature)

(Date)

County Superintendant Sherry Long

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
100	District Admin Account	LOCAL		
108	Community Ed Program	LOCAL	None	
110	GRAFF SCHOOL ADMIN ACCT	LOCAL		
120	LAUREL MIDDLE SCHOOL ADMIN ACCT	LOCAL		
130	SOUTH SCHOOL ADMIN ACCT	LOCAL		
140	WEST SCHOOL ADMIN ACCT	LOCAL		
329	Multi District Agreement	STATE		
335	Medicaid	STATE	None	State
365	Gifted and Talented	STATE	056 0970 1315	State
366	State OTO Capital Invest & Deferred Maintenance	STATE		state
367	State OTO FullTime Kindergarten Startup	STATE		state
425	Title I, Part A, Improving Basic Programs	FEDERAL	056 0970 1415	84.010A
426	Title I, Part A, Improving Basic Programs	FEDERAL	056 0970 1416	84.010A
435	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	056 0970 1415	84.367
436	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	056 0970 1416	84.367
456	IDEA Part B (Trans from Coop)	FEDERAL	IDEA Contingency	84.027A
651	Laurel Aviation and Technology Week	LOCAL		
652	SeG Credit Union	LOCAL		
655	Washington Foundation/MT Rail Link	LOCAL		
658	Town Pump Grant - Graff	LOCAL		

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	707,037.67	154,000.57	374,020.25	305.66
02	Taxes Receivable - Real and Personal (120-149)	25,653.77	3,346.07	1,360.64	
03	Taxes Receivable - Protested (150-159)		116,637.06	87,118.74	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				1,023.02
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	732,691.44	273,983.70	462,499.63	1,328.68
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)	1,840,490.08	109,429.72		
35	TOTAL LIABILITIES	1,840,490.08	109,429.72		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	25,653.77	119,983.13	88,479.38	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	118,830.89	6,201.18		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	(1,252,283.30)	38,369.67	374,020.25	1,328.68
52	TOTAL FUND BALANCE/EQUITY	(1,133,452.41)	44,570.85	374,020.25	1,328.68
53	TOTAL LIABILITIES AND FUND BALANCE	732,691.44	273,983.70	462,499.63	1,328.68

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,594.51	214,352.49	324,137.85	23,513.81
02	Taxes Receivable - Real and Personal (120-149)	1,197.16			286.98
03	Taxes Receivable - Protested (150-159)				10,430.04
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			2,306.58	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	12,791.67	214,352.49	326,444.43	34,230.83
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	54,631.61			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	54,631.61			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,197.16			10,717.02
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	(43,037.10)	214,352.49	326,444.43	23,513.81
52	TOTAL FUND BALANCE/EQUITY	(43,037.10)	214,352.49	326,444.43	23,513.81
53	TOTAL LIABILITIES AND FUND BALANCE	12,791.67	214,352.49	326,444.43	34,230.83

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		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,982.91	91,711.01
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			9,982.91	91,711.01
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			9,982.91	91,711.01
52	TOTAL FUND BALANCE/EQUITY			9,982.91	91,711.01
53	TOTAL LIABILITIES AND FUND BALANCE			9,982.91	91,711.01

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	22,532.19	3,561.38		262,420.29
02	Taxes Receivable - Real and Personal (120-149)	317.81			6,256.75
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	22,850.00	3,561.38		268,677.04
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	24,266.14			
27	Other Liabilities (690 - 699)	317.81			416,655.01
35	TOTAL LIABILITIES	24,583.95			416,655.01
DEFERRED INFLOWS					
36	Deferred Inflows (680)				6,256.75
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	(1,733.95)	3,561.38		(154,234.72)
52	TOTAL FUND BALANCE/EQUITY	(1,733.95)	3,561.38		(154,234.72)
53	TOTAL LIABILITIES AND FUND BALANCE	22,850.00	3,561.38		268,677.04

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	38,606.45	175,890.45		
02	Taxes Receivable - Real and Personal (120-149)		1,216.29		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	38,606.45	177,106.74		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)		90,965.82		
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES		90,965.82		
DEFERRED INFLOWS					
36	Deferred Inflows (680)		1,216.29		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	38,606.45	84,924.63		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	38,606.45	84,924.63		
53	TOTAL LIABILITIES AND FUND BALANCE	38,606.45	177,106.74		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			34,966.72	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			34,966.72	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			34,966.72	
52	TOTAL FUND BALANCE/EQUITY			34,966.72	
53	TOTAL LIABILITIES AND FUND BALANCE			34,966.72	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	463,530.94	298,503.60		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	463,530.94	298,503.60		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	87,981.25	298,503.60		
25	Other Current Liabilities (621-679)	375,549.69			
35	TOTAL LIABILITIES	463,530.94	298,503.60		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	463,530.94	298,503.60		



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	1,966,938.08	2,161,818.84
1111	District Levy - Real Property	959,502.46	50,110.61
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	70,297.83	4,940.47
1190	Penalties and Interest on Taxes	1,484.28	2,152.21
1310	Individual Tuition	7,976.53	7,500.00
1510	Interest Earnings	4,142.82	3,745.21
1900	Other Revenue from Local Sources	99.25	443.68
3110	Direct State Aid	3,600,789.55	3,783,366.96
3111	Quality Educator	291,119.40	296,544.38
3112	At Risk Student	30,375.45	32,610.47
3113	Indian Education For All	29,478.00	30,777.12
3114	American Indian Achievement Gap	11,200.00	12,710.00
3115	State Spec Ed Allowable Cost Pymt to Districts	331,377.05	308,071.83
3116	Data For Achievement	21,675.00	29,480.00
3118	Natural Resource Development	25,659.82	42,474.34
3120	State Guaranteed Tax Base Aid	950,708.85	861,662.34
3444	State School Block Grant	504,483.50	504,483.50
3446	SB96 Block Grant Reimbursement	18,595.26	0.00
3460	Montana Oil and Gas Tax	6,825.17	780.49
6100	Material Prior Period Revenue Adjustments	20,932.17	-907,553.71
9710	Residual Equity Transfers In	76.45	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,853,736.92	7,226,118.74

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	3,934,515.31	3,982,940.64
			2XX Personal Services - Employee Benefits	691,215.46	643,821.33
			3XX Purchased Professional and Technical Services	4,706.64	9,647.75
			4XX Purchased Property Services	1,036.95	952.85
			5XX Other Purchased Services	17,115.78	11,428.69
			6XX Supplies and Materials	210,885.08	143,519.72
			810 Dues and Fees	160.00	0.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	213,450.45	232,198.91
			2XX Personal Services - Employee Benefits	31,005.65	32,294.86
			3XX Purchased Professional and Technical Services	57,536.50	59,136.05

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	244.54	0.00
			6XX Supplies and Materials	2,810.34	1,646.35
			810 Dues and Fees	119.50	0.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	2,701.47	2,500.00
			6XX Supplies and Materials	154.92	7,850.95
		222X Educational Media Services			
			1XX Personal Services - Salaries	178,337.29	161,558.00
			2XX Personal Services - Employee Benefits	30,571.03	23,854.31
			3XX Purchased Professional and Technical Services	0.00	27.25
			5XX Other Purchased Services	6,833.72	156.33
			6XX Supplies and Materials	14,632.00	11,009.39
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	100,996.48	103,589.88
			2XX Personal Services - Employee Benefits	10,053.18	8,597.96
			3XX Purchased Professional and Technical Services	7,498.10	21,740.81
			5XX Other Purchased Services	30,427.02	6,628.95
			6XX Supplies and Materials	2,148.82	2,636.83
			810 Dues and Fees	7,157.21	7,521.43
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	441,267.53	456,216.30
			2XX Personal Services - Employee Benefits	70,136.27	77,706.77
			3XX Purchased Professional and Technical Services	206.75	0.00
			5XX Other Purchased Services	10,016.41	8,449.91
			6XX Supplies and Materials	17,472.78	0.00
			810 Dues and Fees	3,125.00	2,180.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	122,766.71	154,498.95
			2XX Personal Services - Employee Benefits	18,388.25	27,357.01
			3XX Purchased Professional and Technical Services	22,910.62	31,240.48
			4XX Purchased Property Services	34,159.30	35,018.50
			5XX Other Purchased Services	18,843.88	17,679.32
			6XX Supplies and Materials	8,294.07	55,738.52
			810 Dues and Fees	447.75	1,624.78
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	570,850.96	602,634.52
			2XX Personal Services - Employee Benefits	155,301.65	172,020.02
			3XX Purchased Professional and Technical Services	65,647.31	121,206.97
			4XX Purchased Property Services	429,728.84	375,756.50
			5XX Other Purchased Services	41,637.12	107,894.23
			6XX Supplies and Materials	82,015.63	85,338.20
			7XX Property and Equipment Acquisition	0.00	5,785.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	1,278.08	455.50
			8XX Other Expenditures	2,400.00	0.00
		27XX Student Transportation Services			
			4XX Purchased Property Services	0.00	49.82
			5XX Other Purchased Services	400.07	54.00
			6XX Supplies and Materials	18.47	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	514,587.39	702,843.40
			2XX Personal Services - Employee Benefits	108,671.93	158,560.41
			3XX Purchased Professional and Technical Services	0.00	1,202.50
			6XX Supplies and Materials	3,784.76	2,782.60
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	41,276.13	38,582.32
	316 Data For Achievement				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	15,274.58	0.00
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	50.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	29,047.21	37,419.95
			2XX Personal Services - Employee Benefits	138.93	225.15
			5XX Other Purchased Services	0.00	515.72
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	0.00	1,040.69
	420 Title I, Part A, Improving Basic Programs				
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	0.00	159.76
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	5,579.60	5,830.94
			2XX Personal Services - Employee Benefits	331.85	407.76
			5XX Other Purchased Services	6.00	18.00
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	2,820.00	1,563.50
			2XX Personal Services - Employee Benefits	13.84	9.78
			3XX Purchased Professional and Technical Services	0.00	13.63
			5XX Other Purchased Services	194.70	0.00
			6XX Supplies and Materials	696.06	483.83
			810 Dues and Fees	750.00	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	2,052.35	2,638.82	
			2XX Personal Services - Employee Benefits	334.83	182.37	
			3XX Purchased Professional and Technical Services	100.00	450.00	
			4XX Purchased Property Services	2,410.55	0.00	
			5XX Other Purchased Services	30.00	66.00	
			6XX Supplies and Materials	79.56	0.00	
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	53,279.95	38,225.51	
			2XX Personal Services - Employee Benefits	3,188.93	868.69	
			3XX Purchased Professional and Technical Services	27.25	109.00	
			4XX Purchased Property Services	1,803.58	1,020.00	
			5XX Other Purchased Services	857.94	4,450.00	
			6XX Supplies and Materials	13,023.30	11,266.49	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	133,000.00	68,000.00	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	53,000.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				8,606,988.11	8,946,151.36	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					496,514.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,226,118.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					8,946,151.36	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	118,830.89	Less Last Year	28,765.25	(4b)	90,065.64	
					90,065.64	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					-1,133,452.41	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	233,817.44	273,623.92
	1111 District Levy - Real Property	109,162.25	587.12
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	6,870.81	464.16
	1190 Penalties and Interest on Taxes	159.74	245.98
	1510 Interest Earnings	0.00	516.34
	2220 County On-Schedule Trans Reimb	50,569.49	58,318.12
	3210 State On-Schedule Trans Reimb	45,917.79	52,571.46
	3444 State School Block Grant	18,685.81	18,685.81
	3446 SB96 Block Grant Reimbursement	1,680.17	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	-109,429.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		466,863.50	295,583.19

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	11,607.72	11,684.68
			2XX	Personal Services - Employee Benefits	1,331.69	1,045.40
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	8,069.53	9,136.39
			2XX	Personal Services - Employee Benefits	860.30	981.46
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	5,551.80	6,870.08
			2XX	Personal Services - Employee Benefits	584.58	735.64
		26XX	Operation and Maintenance of Plant Services			
			6XX	Supplies and Materials	0.31	0.00
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	163,921.77	169,318.56
			2XX	Personal Services - Employee Benefits	44,433.85	40,711.02
			3XX	Purchased Professional and Technical Services	4,700.90	28,959.39
			4XX	Purchased Property Services	31,420.17	46,700.15
			5XX	Other Purchased Services	13,699.20	1,294.13
			6XX	Supplies and Materials	42,711.62	25,703.18
			810	Dues and Fees	129.99	26.65
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	16,209.01	2,506.58
			2XX	Personal Services - Employee Benefits	78.61	15.67



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>345,311.05</u>	<u>345,688.98</u>
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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					88,475.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					295,583.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					345,688.98	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	6,201.18	Less Last Year	0.00	(4b)	6,201.18	
					6,201.18	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					44,570.85	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	84,961.84	111,643.14
	1111 District Levy - Real Property	1,668.68	2,538.25
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,806.04	251.69
	1190 Penalties and Interest on Taxes	76.27	117.68
	1510 Interest Earnings	4,208.87	2,963.24
659			
	5300 Operating Transfers from Other Funds	2,615.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		97,336.70	117,514.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			7XX Property and Equipment Acquisition	272,912.72	92,333.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				272,912.72	92,333.33

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	348,839.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	117,514.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	92,333.33	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	374,020.25	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1611 National School Lunch Program	343,249.00	317,597.72
	1630 Catering Sales	5,999.65	4,679.86
	3220 State Food Services Match	2,379.79	1,023.02
	4550 Federal Child Nutrition	318,008.30	337,181.62
	6100 Material Prior Period Revenue Adjustments	1,036.77	-499.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		670,673.51	659,982.62

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	170,957.33	244,165.32
			2XX Personal Services - Employee Benefits	81,425.62	95,431.40
			3XX Purchased Professional and Technical Services	4,611.35	266.56
			4XX Purchased Property Services	86.28	2,109.95
			5XX Other Purchased Services	978.05	1,302.45
			6XX Supplies and Materials	376,521.44	317,267.86
			810 Dues and Fees	549.65	660.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				635,129.72	661,203.54

Schedule Of Changes Worksheet					Fund Code 12
Beginning Fund Balance					2,588.95 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					659,982.62 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					661,203.54 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	39.35	(4b)	-39.35
					-39.35 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,328.68 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	24,139.90	101,818.58
	1111 District Levy - Real Property	11,460.32	2,240.19
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,308.61	185.11
	1190 Penalties and Interest on Taxes	33.49	81.25
	3110 Direct State Aid	10,417.16	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	-10,995.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		48,359.48	93,329.73

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX	Other Purchased Services	1,020.00	0.00
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	60,872.09
			2XX	Personal Services - Employee Benefits	0.00	26,716.91
			5XX	Other Purchased Services	91,300.00	69,834.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				92,320.00	157,423.00	

Schedule Of Changes Worksheet					Fund Code 13
Beginning Fund Balance					21,056.17 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					93,329.73 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					157,423.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					-43,037.10 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	692.96	567.67
	2240 County Retirement Distribution	1,366,673.77	1,200,622.63
	6100 Material Prior Period Revenue Adjustments	253.78	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,367,620.51	1,201,190.30

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		651,721.80	657,255.71
	21XX Support Services - Students				
		2XX Personal Services - Employee Benefits		35,650.48	44,158.93
	221X Improvement of Instruction Services				
		2XX Personal Services - Employee Benefits		0.00	26,551.46
	222X Educational Media Services				
		2XX Personal Services - Employee Benefits		38,150.47	0.00
	23XX Support Services - General Administration				
		2XX Personal Services - Employee Benefits		17,923.78	17,004.24
	24XX Support Services - School Administration				
		2XX Personal Services - Employee Benefits		70,316.45	73,699.42
	25XX Support Services - Business				
		2XX Personal Services - Employee Benefits		21,211.70	24,172.31
	26XX Operation and Maintenance of Plant Services				
		2XX Personal Services - Employee Benefits		82,959.47	90,060.18
	27XX Student Transportation Services				
		2XX Personal Services - Employee Benefits		24,196.74	32,118.67
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		89,621.16	119,599.57
	27XX Student Transportation Services				
		2XX Personal Services - Employee Benefits		2,409.85	227.99
	62XX Resources Transferred to Other School Districts or Cooperatives				
		920 Resources Transferred to Other School Districts or Cooperatives		45,000.00	45,000.00
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		4,763.97	6,181.03



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610 Adult Continuing Education Programs					
		25XX Support Services - Business				
			2XX Personal Services - Employee Benefits	2,316.84	2,102.42	
	650 Adult Basic Education/GED Programs					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	250.09	59.29	
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	702.34	759.78	
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	436.86	243.39	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	272.23	325.49	
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	6,976.97	4,698.57	
	810 Community Recreation					
		33XX Community Services				
			2XX Personal Services - Employee Benefits	13,067.35	12,741.42	
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits	41,272.42	44,281.58	
	999 Undistributed					
		9999 Undistributed				
			892 Material Prior Period Expenditure Adjustments	7,532.75	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,156,753.72	1,201,241.45	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					214,403.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,201,190.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,201,241.45	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					214,352.49	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
100 District Admin Account		
	1900 Other Revenue from Local Sources	2,212.70
108 Community Ed Program		
	1310 Individual Tuition	154,111.58
	1510 Interest Earnings	3.99
110 GRAFF SCHOOL ADMIN ACCT		
	1900 Other Revenue from Local Sources	9,448.42
120 LAUREL MIDDLE SCHOOL ADMIN ACCT		
	1900 Other Revenue from Local Sources	13,586.03
130 SOUTH SCHOOL ADMIN ACCT		
	1900 Other Revenue from Local Sources	14,172.97
140 WEST SCHOOL ADMIN ACCT		
	1900 Other Revenue from Local Sources	2,729.17
335 Medicaid		
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	405,006.78
	3357 Montana Administrative Claiming Reimbursement	158,506.32
365 Gifted and Talented		
	3600 State Gifted & Talented Reimbursement	0.04
425 Title I, Part A, Improving Basic Programs		
	4200 Title I, Part A, Improving Basic Programs	64,441.55
426 Title I, Part A, Improving Basic Programs		
	4200 Title I, Part A, Improving Basic Programs	247,912.50
435 Title II, Part A, Teacher/Principal Train/Recruit		
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	486.07
436 Title II, Part A, Teacher/Principal Train/Recruit		
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	107,125.08
456 IDEA Part B (Trans from Coop)		
	5700 Resources Transferred from Other School Districts or Cooperatives	7,500.00
652 SeG Credit Union		
	1920 Contributions/Donations from Private Sources	600.00
	6100 Material Prior Period Revenue Adjustments	4.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,187,847.20



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
108	Community Ed Program				
	810	Community Recreation			
		33XX	Community Services		
			1XX Personal Services - Salaries		101,929.37
			2XX Personal Services - Employee Benefits		5,531.72
			3XX Purchased Professional and Technical Services		637.50
			4XX Purchased Property Services		777.07
			5XX Other Purchased Services		877.46
			6XX Supplies and Materials		19,581.28
			810 Dues and Fees		119.00
			108 Subtotal		129,453.40
110	GRAFF SCHOOL ADMIN ACCT				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		2,340.62
		222X	Educational Media Services		
			6XX Supplies and Materials		4,791.16
			110 Subtotal		7,131.78
120	LAUREL MIDDLE SCHOOL ADMIN ACCT				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		533.09
			120 Subtotal		533.09
130	SOUTH SCHOOL ADMIN ACCT				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		350.00
			6XX Supplies and Materials		12,729.80
			130 Subtotal		13,079.80
140	WEST SCHOOL ADMIN ACCT				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		603.85
			140 Subtotal		603.85
335	Medicaid				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		547,702.85
			335 Subtotal		547,702.85



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
425	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		25,317.77
			2XX Personal Services - Employee Benefits		5,914.93
			6XX Supplies and Materials		73.36
			425 Subtotal		31,306.06
426	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		176,962.82
			2XX Personal Services - Employee Benefits		48,908.73
			3XX Purchased Professional and Technical Services		12,222.59
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		4,368.03
			5XX Other Purchased Services		5,450.33
			426 Subtotal		247,912.50
435	Title II, Part A, Teacher/Principal Train/Recruit				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries		6,214.66
			2XX Personal Services - Employee Benefits		2,353.48
			435 Subtotal		8,568.14
436	Title II, Part A, Teacher/Principal Train/Recruit				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries		83,166.01
			2XX Personal Services - Employee Benefits		23,959.07
			436 Subtotal		107,125.08
456	IDEA Part B (Trans from Coop)				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		5,134.58
			2XX Personal Services - Employee Benefits		2,365.42
			456 Subtotal		7,500.00
652	SeG Credit Union				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		547.53
			652 Subtotal		547.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,101,464.08



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					240,065.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,187,847.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,101,464.08	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	4.00	(4b)	-4.00	
					-4.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					326,444.43	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 District Admin Account	2,212.70	0.00	2,212.70
108 Community Ed Program	154,115.57	129,453.40	24,662.17
110 GRAFF SCHOOL ADMIN ACCT	9,448.42	7,131.78	2,316.64
120 LAUREL MIDDLE SCHOOL ADMIN ACCT	13,586.03	533.09	13,052.94
130 SOUTH SCHOOL ADMIN ACCT	14,172.97	13,079.80	1,093.17
140 WEST SCHOOL ADMIN ACCT	2,729.17	603.85	2,125.32
335 Medicaid	563,513.10	547,702.85	15,810.25
365 Gifted and Talented	0.04	0.00	0.04
425 Title I, Part A, Improving Basic Programs	64,441.55	31,306.06	33,135.49
426 Title I, Part A, Improving Basic Programs	247,912.50	247,912.50	0.00
435 Title II, Part A, Teacher/Principal Train/Recruit	486.07	8,568.14	-8,082.07
436 Title II, Part A, Teacher/Principal Train/Recruit	107,125.08	107,125.08	0.00
456 IDEA Part B (Trans from Coop)	7,500.00	7,500.00	0.00
652 SeG Credit Union	604.00	547.53	56.47
Total	1,187,847.20	1,101,464.08	86,383.12



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	270.37	24,287.08
	1111 District Levy - Real Property	0.44	526.37
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	561.58	53.99
	1190 Penalties and Interest on Taxes	7.03	18.87
	1340 Fees for Adult Education	2,116.25	5,702.00
	1510 Interest Earnings	369.16	137.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,324.83	30,725.62

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	13,727.97	0.00
			2XX Personal Services - Employee Benefits	15.31	0.00
			3XX Purchased Professional and Technical Services	1,481.00	1,367.00
			4XX Purchased Property Services	1,275.00	0.00
			5XX Other Purchased Services	313.50	706.85
			6XX Supplies and Materials	956.81	1,712.68
			810 Dues and Fees	0.00	2,838.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	17,330.50	0.00
			2XX Personal Services - Employee Benefits	7,124.91	3,948.31
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	360.00
			2XX Personal Services - Employee Benefits	0.00	2.25
			3XX Purchased Professional and Technical Services	0.00	500.00
			6XX Supplies and Materials	0.00	100.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	0.00	13,679.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				42,225.00	25,214.15



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Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance					18,002.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30,725.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					25,214.15	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					23,513.81	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	76.45	75.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>76.45</u>	<u>75.61</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	0.00	92.70
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	76.45	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>76.45</u>	<u>92.70</u>

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	10,000.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	75.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	92.70	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,982.91	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	291.21	291.95
	5300 Operating Transfers from Other Funds	0.00	53,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>291.21</u>	<u>53,291.95</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	38,419.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	53,291.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	91,711.01	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	26,887.39	27,520.29
	1111 District Levy - Real Property	13,096.31	630.46
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,014.40	73.14
	1190 Penalties and Interest on Taxes	20.57	19.55
	1510 Interest Earnings	8.68	0.00
	1900 Other Revenue from Local Sources	1,248.00	0.00
	3281 State Technology Aid	8,519.08	8,589.27
	3445 State Combined Fund School Block Grant	66,906.56	66,906.56
	3447 SB96 Combined Block Grant Reimbursement	6,926.26	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	-12,566.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		124,627.25	91,173.17

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			3XX Purchased Professional and Technical Services	12,066.00	6,375.14	
			4XX Purchased Property Services	0.00	158.00	
			5XX Other Purchased Services	0.00	28.84	
			6XX Supplies and Materials	25,381.27	26,267.46	
			810 Dues and Fees	0.00	23.25	
		221X	Improvement of Instruction Services			
			5XX Other Purchased Services	0.00	1,300.00	
		222X	Educational Media Services			
			4XX Purchased Property Services	1,954.55	45.00	
			5XX Other Purchased Services	8,230.25	4,680.00	
		23XX	Support Services - General Administration			
			6XX Supplies and Materials	30.74	104.50	
		24XX	Support Services - School Administration			
			6XX Supplies and Materials	7.49	0.00	
		258X	Admin. Tech. - Technology Coordinator			
			5XX Other Purchased Services	0.00	1,860.92	
			6XX Supplies and Materials	0.00	2,788.85	
		26XX	Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	20.00	
			6XX Supplies and Materials	0.00	75.14	
		52XX	Capital Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	6,724.85	62,244.47	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object		2015 Value	2016 Value
			850 Interest on Debt		59,904.81	4,385.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					114,299.96	110,356.76

Schedule Of Changes Worksheet					Fund Code 28	
Beginning Fund Balance					17,449.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					91,173.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					110,356.76	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					-1,733.95	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	26.76	26.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>26.76</u>	<u>26.81</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					3,534.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					26.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,561.38	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	439,680.31	495,325.07
	1111 District Levy - Real Property	214,316.20	11,360.13
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	18,047.94	1,336.94
	1190 Penalties and Interest on Taxes	343.17	516.10
	1510 Interest Earnings	3,782.35	3,196.13
	3120 State Guaranteed Tax Base Aid	0.00	22,977.09
	6100 Material Prior Period Revenue Adjustments	0.00	-205,638.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		676,169.97	329,072.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			830 Special Assessments	6,879.63	7,993.56
			840 Principal On Debt	86,234.38	585,000.00
			850 Interest on Debt	641,234.38	152,531.26
			860 Agent Fees/Issuance Costs	650.00	475.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				734,998.39	745,999.82

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	262,692.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	329,072.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	745,999.82	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-154,234.72	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	118.06	257.92
	1900 Other Revenue from Local Sources	0.00	2,677.68
	1910 Rentals	9,978.50	0.00
	1920 Contributions/Donations from Private Sources	0.00	13,164.57
	5200 Sale or Compensation for Loss of Assets	0.00	332.05
	5400 Proceeds from Long-Term Liabilities	0.00	642,391.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10,096.56	658,823.84

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	179.95	75.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	642,391.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				179.95	642,466.62

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	22,249.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	658,823.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	642,466.62	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	38,606.45	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	99,550.06	102,953.06
	1111 District Levy - Real Property	49,109.24	2,375.52
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,352.58	124.08
	1190 Penalties and Interest on Taxes	45.44	86.22
	1510 Interest Earnings	1,061.38	1,111.29
	6100 Material Prior Period Revenue Adjustments	0.00	-47,122.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>152,118.70</u>	<u>59,527.33</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	498.13	0.00
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	7,560.00	9,409.00
			4XX Purchased Property Services	18,683.18	0.00
			6XX Supplies and Materials	0.00	7,002.16
			7XX Property and Equipment Acquisition	9,295.00	5,000.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	100,000.00
		52XX Capital Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	0.00	67,000.00
659					
	190 School Safety Projects				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	3,540.00	0.00
			4XX Purchased Property Services	82,470.00	0.00
			6XX Supplies and Materials	545.00	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	<u>2,615.00</u>	<u>0.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>125,206.31</u>	<u>188,411.16</u>



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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					213,808.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					59,527.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					188,411.16	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					84,924.63	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	63,558.68	50,204.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		63,558.68	50,204.59

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	107,497.01	58,035.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				107,497.01	58,035.77

Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance	42,797.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50,204.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	58,035.77	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	34,966.72	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	304,597.28	368,766.79
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	3,671,029.36	3,830,802.68
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	56,308.57	43,266.64
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,311.69	4,091.34
XX	XXX 26XX 41X	Energy Utility Services	255,783.82	211,656.60
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	742,391.62
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	92,320.00	69,834.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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56 Yellowstone County

0970 Laurel Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	222,868.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	222,868.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	74,289.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	320,931.07
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,061,394.23
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	702,843.40	60,872.09	0.00	0.00	0.00
280	1XXX	2XX	158,560.41	26,716.91	0.00	0.00	0.00
280	1XXX	3XX	1,202.50	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	69,834.00	0.00	0.00	0.00
280	1XXX	6XX	2,782.60	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	38,582.32	0.00	0.00	0.00	0.00
Totals			903,971.23	157,423.00	0.00	0.00	0.00

1,061,394.23

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

**Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.*

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	271,222.00	0.00	0.00	0.00	271,222.00
Land Improvements	767,474.55	0.00	0.00	0.00	767,474.55
Buildings	17,238,748.75	0.00	748,176.62	0.00	17,986,925.37
Machinery and Equipment	2,922,011.89	0.00	185,533.33	83,905.00	3,023,640.22
Construction in Progress	0.00	0.00	21,049.30	0.00	21,049.30
Totals at Historical Cost	21,199,457.19	0.00	954,759.25	83,905.00	22,070,311.44
Depreciation					
Improvement Accum	452,886.40	0.00	46,105.16	0.00	498,991.56
Building Accum	3,067,962.38	0.00	325,980.23	0.00	3,393,942.61
Machinery and Equipment Accum	2,077,030.30	0.00	179,395.44	83,905.00	2,172,520.74
Total Accumulated Depreciation	5,597,879.08	0.00	551,480.83	83,905.00	6,065,454.91
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	15,601,578.11	0.00	403,278.42	0.00	16,004,856.53

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	78,535.91	0.00	0.00
General Administration (23XX)	698.00	0.00	0.00
School Administration (24XX)	518.00	0.00	0.00
Operations and Maintenance (26XX)	272,659.58	0.00	0.00
Transportation (27XX)	90,034.35	0.00	0.00
Food Service (31XX)	10,874.00	0.00	0.00
Extracurricular (34XX, 35XX)	98,161.00	0.00	0.00
 Total Depreciation for FY2016	 551,480.84	 0.00	 0.00

*** Has comment.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	459,214.00	16,812.00	0.00	0.00	476,026.00	0.00	476,026.00
Loans Payable	126,934.45	0.00	62,229.62	0.00	64,704.83	64,704.83	0.00
Other Post Employment Benefits	1,438,597.50	256,202.00	0.00	0.00	1,694,799.50	0.00	1,694,799.50
Total Governmental Activity							
Non-bond Long-Term Liabilities	2,024,745.95	273,014.00	62,229.62	0.00	2,235,530.33	64,704.83	2,170,825.50
Bond(s)							
05/07/2013	6,525,000.00	0.00	585,000.00	0.00	5,940,000.00	600,000.00	5,340,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	6,525,000.00	0.00	585,000.00	0.00	5,940,000.00	600,000.00	5,340,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	1,254,756.76	155,306.98	0.00	1,410,063.74
Net Pension - TRS	6,341,148.00	688,337.00	0.00	7,029,485.00